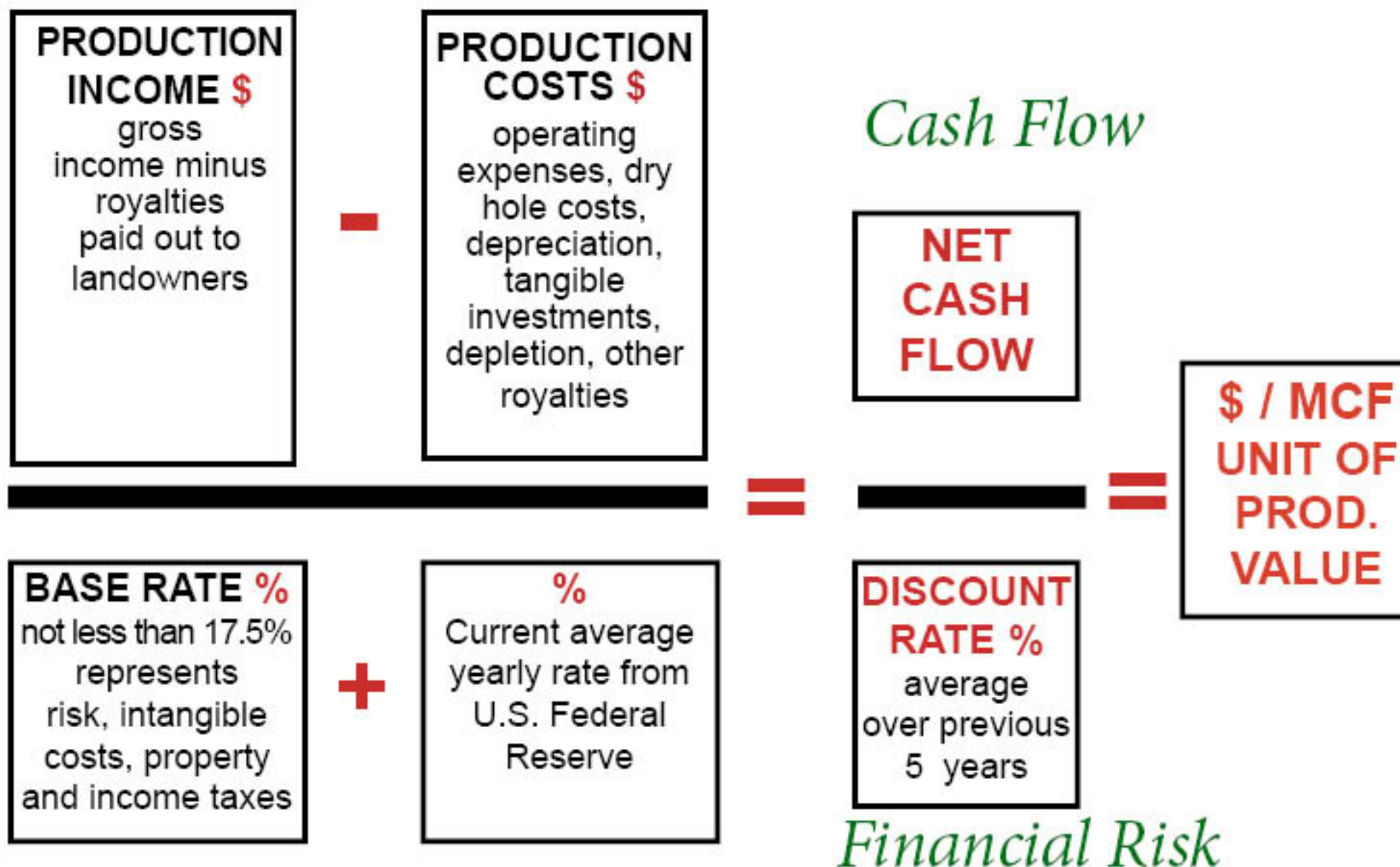


NY State ORPTS Formula to Determine Gas Formation UPV*

(Unit of Production Value)



* Gas formation UPV \times well production volume = assessed value of a specific gas property.